

ESTATE TAX FILING CHECKLIST

What to Include When Filing the Estate Tax Return - Assemble in Order Listed

- ☐ Payment, if any, made payable to Washington State Department of Revenue;
- ☐ Original Washington State Estate and Transfer Tax Return signed by the executor; to include the first three pages of the form and any of the completed Washington return schedules;
- ☐ Addendum(s), if applicable;
- ☐ Copy of the filed Federal Form 706, if applicable; to include the first four pages of the form and any completed 706 return schedules;
- ☐ Copy of Death Certificate;
- ☐ Copy of Letters of Administration/Testamentary, if any;
- ☐ Copy of Will, if any;
- ☐ Copy of Trust(s), if any; and
- ☐ Copy of gift tax return(s) (Federal Form 709), if any; and
- ☐ All supporting documentation for the completed return schedules (one copy of each):
 - ☐ Appraisals,
 - ☐ Brokerage statements or valuation software reports,
 - ☐ Financial or bank statements,
 - ☐ Federal Form 712,
 - ☐ Business valuations, especially for closely-held or non-publicly traded businesses,
 - ☐ Any other type of document or calculation supporting the value reported on a schedule.

After Filing the Return - What's Next

- The filing will be reviewed in the order received based on the postmark date. During our review we may request additional information or documentation. When the Department's examination is complete, an Estate Tax Release will be issued. If a Federal Form 706 was filed, you must submit a copy of the Internal Revenue Service's Estate Tax Closing Document before the Department will issue a final release.
- We are often asked if a Department of Revenue release is needed to make distributions or to close probate. A Department release is not required to make distributions or to close probate; however, the personal representative is ultimately responsible for payment of any tax due. If the estate is closed and there is an adjustment that results in a refund, a warrant will be made out in the name of the estate and it may be difficult to negotiate the warrant if the estate is closed.

Common Estate Tax Filing Errors

- Using the net estate rather than the gross estate to determine if the estate meets the filing threshold.
- Incomplete estate tax filing; all applicable Washington schedules, supporting documentation for completed schedules, and applicable addendums not provided.
- Copies of the death certificate, will, and/or trusts not provided with the return.
- Washington estate tax return not signed by executor.
- Errors made calculating the Washington estate tax.
- Funeral expenses not reduced by 50% in a community property estate.
- Failure to adequately identify assets that are included as part of a marital deduction or credit shelter trust.
- Incorrect identification of out of state assets and/or incorrect apportionment calculation.
- Mortgages on real property deduction on Schedule A rather than on the appropriate Schedule K.
- Incorrect valuation of stocks and bonds, using closing value rather than the mean of the high and low for the date of death or alternate valuation date, or incorrect value for non-trading day.

What if I Have Questions Regarding Estate Tax?

- **Telephone:** You may call (360) 534-1503 and select option number 2.
- **E-mail:** You can send your questions via e-mail to estates@dor.wa.gov.
- **Web site:** Additional information regarding estate tax can be found on the Department's web site at <http://dor.wa.gov>; Select – [Find taxes & rates > Other taxes > Estate](#).
- **E-mail list service:** You can receive Estate Tax Notifications by subscribing to ListServ at <http://listserv.wa.gov> – [ESTATE-TAX-NOTIFICATIONS](#). You can unsubscribe at any time.